

# REGISTRATION FORM

## PROPERTY TAX DIVISION

### MAINE PROPERTY ASSESSOR REVIEW COURSE

**TUESDAYS, MARCH 1 through MAY 24, 2016, 6:00pm – 8:30pm, and  
CERTIFIED ASSESSMENT TECHNICIAN/CERTIFIED MAINE ASSESSOR EXAM**

**THURSDAY, MAY 26, 8:00am – 4:30pm**

**Northern Maine Development Commission, Caribou, ME**

PLEASE COMPLETE AND RETURN THIS REGISTRATION FORM

WITH PAYMENT BY **FEBRUARY 12, 2016**

TO: **MRS PROPERTY TAX DIVISION, PO BOX 9106, AUGUSTA, ME 04332-9106**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Home: \_\_\_\_\_ Work: \_\_\_\_\_

Email: \_\_\_\_\_

**The cost for the review course, including an assessor certification exam, is \$30. If you want to skip the course and only take the exam, the cost is \$25.**

☐ Review Course, including CAT/CMA exam (March 1 – May 24, \$30) \$ \_\_\_\_\_

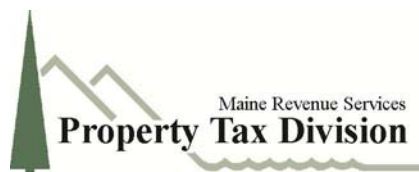
☐ I would like to take the CAT/CMA exam only (May 25, \$25) \$ \_\_\_\_\_

Select **only** one ➔: ☐ CMA Exam **or** ☐ CAT Exam

**TOTAL TUITION AMOUNT (\$25 or \$30):** \$ \_\_\_\_\_

**Registrations must be completed and returned with payment no later than Friday, February 12, 2016.**

PLEASE MAKE CHECKS PAYABLE TO: **MRS Property Tax Division** and please indicate that the check is for the **2016 Property Tax Review Course**.



# COURSE DESCRIPTION

The Maine Property Assessor Review Course runs for 13 weeks on Tuesdays, March 1 through May 24, 2016, 6:00pm through 8:30pm at the Northern Maine Development Commission in Caribou, Maine. The course concludes with a certification exam on Wednesday, May 25, 2016, 8:00am through 4:30 pm. The course is divided into three parts: Introduction to Property Tax Assessment, Maine Property Tax Law and Valuation of Real Estate. Emphasis will be given to the valuation part. A calculator, an engineer's scale, and a 360-degree protractor are required. Engineer's scales and protractors will be available for use during the course for students without them.

**Part 1: Introduction to Property Tax Assessment.** This part explores the basic concepts of property taxation and the assessment process including: the use of various recommended forms, applications, and property assessment records; a discussion of important reference materials; a brief overview of legal provisions; elements of the mass appraisal process; a hands-on introduction to the interpretation of deed descriptions and tax mapping; and a primer on public relations.

**Part 2: Maine Property Tax Law.** This part offers a review of the legal basis for property taxation in Maine. The part identifies and explains: the laws relating to the legal status of assessors; Maine Revenue Services; real estate and personal property taxation; exemptions; powers and duties of assessors; and the appeals process.

**Part 3: Valuation of Real Estate.** This part covers the three approaches to value (cost, market, and income), offering each student a working knowledge of: building specifications and cost schedules used in the appraisal of residential, commercial, and industrial buildings, as well as special use structures; theory and application of depreciation and obsolescence; the market comparison approach to value; land valuation; sales ratio studies; equalization; and more.

This course will be taught by Tony Pinette, Certified Maine Assessor and Property Appraiser for the Property Tax Division of Maine Revenue Services.

## CMA/CAT EXAM

Certification examinations for Maine Property Tax Assessors will be held on **Thursday, May 26, 2016** at the Northern Maine Development Commission in Caribou.

There will be two examinations as follows:

1. **CERTIFIED MAINE ASSESSOR.** This is a five-part examination; a minimum score of 70% on each of the five parts is required in order to pass the exam. Part 1 of the examination is passed out first and must be completed before receiving parts 2-5. Part 1 of the examination covers Maine Property Tax Law with twenty-five mostly multiple-part questions, most of which may be correctly answered with one or more short sentences; reference materials are provided for this "open-book" exam which has a 4-hour time limit. Parts 2-5 each contain 50 multiple choice questions of a general information/problem solving nature.

2. **CERTIFIED ASSESSMENT TECHNICIAN.** This five-part examination is not as comprehensive or as technical as the CMA examination and requires the examinee to achieve an overall average of at least 70%. Each part contains 50 multiple choice questions of a general information/problem solving nature.

The exam runs from 8:00 am to 4:30 pm with a 30-minute lunch break from 12:00 to 12:30. **ALL NECESSARY REFERENCE MATERIALS WILL BE PROVIDED.** Only pencils and calculators will be permitted in the testing room. You are advised to bring an extra calculator in case your primary calculator suffers a malfunction. Please arrive promptly; this is a timed exam that will begin and end as scheduled.